

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

BRENT A. RIELI,

Defendant.

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Case No. 12-cv-13118

HONORABLE STEPHEN J. MURPHY, III

**ORDER ADOPTING REPORT AND RECOMMENDATION** (docket no. 10), **AND GRANTING PLAINTIFF'S MOTION FOR DEFAULT JUDGMENT** (docket no. 7)

This matter is before the Court on Plaintiff United States of America's motion for default judgment against Defendant Brent A. Rieli. ECF No. 7. Plaintiff requests that the Court enter judgment against Defendant for unpaid federal income taxes, penalties, and interest for tax years 2000, 2001, 2002, 2003, 2004, 2005, 2006, and 2008, in the amount of \$595,309.53, plus interest and other statutory additions from and after February 21, 2013. *Id.* The Court referred the motion to a magistrate judge. ECF No. 8. The magistrate judge held a hearing on the matter and issued a Report and Recommendation ("Report") finding that the Defendant had failed to respond after being properly served with the summons and complaint, that the Clerk had entered default, and that the Plaintiff's complaint and declaration provide a sufficient basis for entry of a default judgment against the Defendant and the amount of damages sought is reasonable. Report 1-3, ECF No. 10. Neither party has filed objections to the Report, and the time for doing so has expired. See Fed. R. Civ. P. 72(b).

The Court has reviewed the Report, along with Plaintiff's complaint and motion, and agrees with the magistrate judge's recommendation. Accordingly, the Court will grant Plaintiff's motion for default judgment.

**WHEREFORE** it is hereby **ORDERED** that the report and recommendation (docket no. 10) is **ADOPTED** and Plaintiff's motion for default judgment (docket no. 7) is **GRANTED**.

**SO ORDERED.**

s/Stephen J. Murphy, III  
STEPHEN J. MURPHY, III  
United States District Judge

Dated: May 31, 2013

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on May 31, 2013, by electronic and/or ordinary mail.

s/Carol Cohron  
Case Manager